XVII. Consideration of receipts and expenditure and the Demand, Collection and Balance Statement of the month of March 1918.

Approved.

XVIII. Vital statistics for the month of March 1918.

Recorded.

XIX. Proceedings of the Managing Committee.

Recorded.

XX. Government Proceedings No. 5380-400—Ml. 168-17-1, dated 28th March 1918, directing the half-yearly audit of accounts of Municipal Councils and Local Boards for the year 1917-18 and onwards.

Recorded.

XXI. Comptroller's memo No. 6348—W. A. D. I. 1466, dated 17th April 1918, forwarding copies of the accounts of the Mysore City Improvement Trust Board for the half-year ending 31st December 1917.

Recorded.

XXII. Managing Committee's Resolution No. 20, dated 27th April 1918, regretting its inability to meet any portion of the cost of the establishment proposed by the Superintending Engineer, Southern Circle, for watering the roads in the Mysore City.

Approved.

XXIII. Applications from Chennakesava Shetti and others for sites near Jodthengina Mara.

Resolved that sites may be disposed of at 2 annas per square yard.

XXIV. Letter No. 659—M. 329-C. 95 of 1917-18, dated 3rd April 1918, from the Chairman, City Improvement Trust Board, forwarding copy of Notification No. 459—M. 228-C. 95 of 1917-18, dated 19th January 1918, for treatment under clauses (*a*) and (*b*) of Section 16 (1) of the City of Mysore Improvement Regulation.

Approved.

XXV. Managing Committee's Resolution No. 16, dated 11th May 1918, accepting the tender of Messrs. Abdul Khader and Abdul Khudoos for the supply of tools and plants for the year 1918-19.

Resolved that the resolution of the Managing Committee be approved.

XXVI. Government Notification No. 6108—Ml. 2-17-6, dated 1st May 1918, appointing Sirdar M. Gopala Krishne Urs and Revd. H. Spencer as members of the Mysore City Municipal Council, *vice* Mr. M. C. Rangiengar and Revd. H. Gulliford, who have resigned their seats on the Council.

Recorded.

C. SRIKANTESVARA AIYAR,
President.

KOLAR GOLD FIELDS.

Notice dated Champion Reefs, 15th June 1918.

It is notified for general information that the draft bye-laws regarding the recovery of ground rent in the Sanitary Board area and of the Special Sanitary Cess in Robertsonpet published on pages 263 to 267, Part II of the *Mysore Gazette* dated the 7th March 1918 were sanctioned by Government in their Order No. 6933—L. B. 61-17-12, dated the 10th June 1918 and that the bye-laws will come into force from the 1st of July 1918.

B. VENKOBA RAO,
President, Sanitary Board.

Bye-laws framed under section 35, 2 (*b*) of the Mysore Mines Regulation for the recovery of ground rents in the Sanitary Board area and Special Sanitary Cess in Robertsonpet.

Sanctioned in Government Order No. 6933—L. B. 61-17-12, dated the 10th June 1918.

Presentation of bill for taxes.—(1) When any amount (*a*) which by any lawful authority is declared to be recoverable in the manner provided by these bye-laws, or (*b*) which is claimable as an amount or instalment on account of any other tax which now is imposed or hereafter may be imposed in the Kolar Gold Field Sanitary Board area shall have become due, the Sanitary Board, shall, with the least practicable delay cause to be presented to the person liable for the payment thereof, a bill for the sum claimed as due.

(2) *Contents of bill.*—Every such bill shall specify :—

(*a*) the period for which, and

(*b*) the property, occupation or thing in respect of which, the sum is claimed, and shall also give notice of :—

(1) The liability incurred in default of payment and of

(2) The time within which an appeal may be preferred as hereinafter provided against such claim.

If bill not paid within the time fixed, notice of demand to issue.

(3) If the sum for which any bill has been presented as aforesaid is not paid into the Sanitary Board Office or to a person authorised by any rule in that behalf to receive such payments within fifteen days and in the case of ground rents of cooly colonies within five days from the presentation thereof, the Sanitary Board may cause to be served upon the person liable for the payment of the said sum a notice of demand in the form of Schedule 1, or to the like effect.

In what cases warrant may issue.

2. (1) If the person liable for the payment of the said sum does not, within the time specified in the notice of demand either :—

(*a*) pay the sum demanded in the notice or

(*b*) show cause to the satisfaction of the Sanitary Board, or of such officer as the Sanitary Board by rule may appoint in this behalf, why he should not pay the same, or

(*c*) prefer an appeal in accordance with the provision of bye-law 5 against the demand.

Such sum with all costs of the recovery may be levied under a warrant caused to be issued by the Sanitary Board in the form of Schedule II or to the like effect, by distress and sale of the movable property of the defaulter.

Warrant by whom to be signed.

(2) Every warrant issued under this rule shall be signed by the President of the Sanitary Board.

Power of entry under special order.

(3) It shall be lawful for any officer of the Sanitary Board to whom a warrant issued under clause (2) is addressed, if the warrant contains a special order authorising him in this behalf, but not otherwise, to break open, at any time between sunrise and sunset, any outer or inner door or window of a building, in order to make the distress directed in the warrant, if he has reasonable grounds for believing that such building contains property which is liable to seizure under the warrant, and if after notifying his authority and purpose and duly demanding admittance, he cannot otherwise obtain admittance. Provided that such officer shall not enter or break open the door of any apartment appropriated for women, until he has given three hours' notice of his intention, and has given such women an opportunity to remove.

Warrant how to be executed.

(4) It shall also be lawful for such officer to distrain, wherever it may be found, any movable property of the person therein named as defaulter, subject to the following conditions, exceptions and exemptions, namely :—

(*a*) the following property shall not be distrained :—

(*i*) the necessary wearing apparel and bedding of the defaulter, his wife and children.

(*ii*) the tools of artizans.

(*iii*) when the defaulter is an agriculturist, his implements of husbandry, seed grain and such cattle as may be necessary to enable the defaulter to earn his livelihood.

(*b*) The distress shall not be excessive, that is to say, the property distrained shall be as nearly as possible proportionate in value to the amount recoverable under the warrant, and if any articles have been distrained which, in the opinion of the President of the Sanitary Board, should not have been so distrained, they shall forthwith be returned :—

(*c*) The officer shall on seizing the property forthwith make an inventory thereof, and shall before removing the same give to the person in possession thereof at the time of seizure a written notice in the form of Schedule III that the said property will be sold as shall be specified in such notice.

Sale of goods distrained.

3. (1) When the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody together with the amount to be levied is likely to exceed its value, the President of the Sanitary Board shall at once give notice to the person in whose possession the property was then seized, to the effect that it will be sold at once, and shall sell it accordingly unless the amount named in the warrant be forthwith paid.

(2) If not sold at once under clause (*i*), the property seized or a sufficient portion thereof may, unless the warrant is suspended by the person who signed it, or the sum due by the defaulter together with all costs incidental to the notice, warrant, and distress and detention of the property is paid, be, on the expiry of the time specified in the notice served by the officer executing the warrant, sold by public auction under the orders of the President of the Sanitary Board, and the proceeds, or such part thereof as shall be requisite, shall be applied in discharge of the sum due and of all such incidental costs as aforesaid.

Application of proceeds of sale.

(3) The surplus, if any, shall be forthwith credited to the Sanitary Board Fund, notice of such credit being given at the same time to the person from whose possession the property was taken but if the same be claimed by written application to the Sanitary Board within one year from the date of the notice, a refund thereof shall be made to such person. Any sum not claimed within one year from the date of such notice shall be the property of the Sanitary Board.

Surplus if any, how dealt with.

Fees and cost chargeable.

4. Fees for :—

(*a*) every notice issued under clause 3, bye-law 1.

(*b*) every distress made, and

(*c*) the costs of maintaining any live stock seized under this bye-law

shall be chargeable at the rates respectively specified in such behalf in the rules of the Sanitary Board and shall be included in the costs of recovery to be levied under bye-law 3.

5. Appeals against any notice of demand issued under clause (3) of bye-law 1, may be made to any Magistrate by whom, under the direction of the Government or of the District Magistrate, such class of cases is to be tried.

Appeals to Magistrates.

But no such appeals shall be heard and determined unless :—

(*a*) the appeal is brought within five days in the case of ground rents of cooly colonies and fifteen days in other cases, next after service of the notice of demand, complained of, and,

(*b*) an application in writing, stating the grounds on which claim of the Sanitary Board is disputed, has been made to the Sanitary Board, within five days in the case of ground rents of cooly colonies and fifteen days in other cases, next after the presentation of such bill ; and

(*c*) the amount claimed from the appellant has been deposited by him in the Sanitary Board Office.

6. All sums due on account of any tax imposed in the form of a rate on lands or buildings, or on both, shall, subject to prior payment of land revenue if any, due to Government thereupon, be a first charge upon the building or land, in respect of which such tax is leviable, and upon the movable property, if any, found within or upon such building or land, and belonging to the person liable for such tax or taxes.

Liability of land, building, etc., for rates.

Provided that no arrears of any such tax shall be recovered from any occupier who is not the owner, if it has been due for more than one year or for a period during which such occupier was not in occupation.

7. Every tax imposed in the form of a rate on buildings or land or on both shall be leviable primarily from the actual occupier of the property upon which the said taxes are assessed, if he is the owner of the buildings or lands, or holds them on a building or other lease from Government or from the Sanitary Board, or on a building lease any person. Otherwise the said tax shall be primarily leviable as follows :—Namely,—

Tax from whom primarily leviable.

(*a*) if the property is let, from the lessor ;

(*b*) if the property is sublet, from the superior lessor ;

(*c*) if the property unlet, from the person in whom the right to let the same vests ;

Provided that on failure to recover any sum due on account of such tax from the person primarily liable, such portion of the sum may be recovered from the occupier of any part of the building or lands in respect of which it is due, as bears to the whole amount due the same ratio which the rent payable by such occupier bears to the aggregate amount of rent so payable in respect of the whole of the said buildings or lands.

Recovery from occupier.

Provided further, that for any sum paid by, or recovered from, any occupier who is not primarily liable under this section, he shall be entitled to credit in account with the person primarily liable for the payment of that sum.

Remedy of occupier in such case.

8. For all sums paid on account of any tax under this bye-law, a receipt stating that amount and the tax on account of which it has been paid, shall be tendered by the person receiving the same.

Receipts to be given for all payments.

SCHEDULE I.

(SEE PARA 3 OF BYE-LAW 1).

Form of notice of demand.

To

A. B. residing at.....

Take notice that the Sanitary Board, Kolar Gold Field, demand from.....
the sum of.....due from.....
on account of.....(here describe the property or other subject in respect of which the tax is leviable) leviable under bye-law 1 for the period of .....commencing on the day of.....191.....
and ending on the.....day of.....191.....and that if, within $\frac{\text{fifteen}}{\text{five}}$ days from the service of this notice, the said sum is not paid into the Sanitary Board Office at Champion Reefs or to a person authorised by any rule in that behalf to receive such payments, or sufficient cause for non-payment is not shown to the satisfaction of the Sanitary Board, a warrant of distress will be issued for the recovery of the same with costs.

Dated this.....day of.....19.....

By Order of the Sanitary Board, Kolar Gold Field.

SCHEDULE II.

(SEE PARA 1 (c) OF BYE-LAW II).

Form of warrant.

To

(Here insert the name of the officer charged with the execution of the warrant.

Whereas A. B. of.....has not paid, and has not shown satisfactory cause for the non-payment of, the sum of.....due for the tax (here describe the tax.....).....mentioned in the margin for the period commencing on the day of 19.....and ending with the day of 19.....and leviable under bye-law II;

And whereas fifteen days have elapsed since the service on him of notice of demand for the same;

This is to command you to distrain, subject to the provisions of bye-law II, the goods and chattels of A. B. to the amount of.....being the amount due from him, as follows:—

On account of the said tax.....Rs. a. p.

For service of notice.....

and forthwith to certify to me together with this warrant all particulars of the goods seized by you thereunder.

Dated this.....day of.....19.....

Signed.....

President of the Sanitary Board,
Kolar Gold Field.

SCHEDULE III.

(SEE PARA 4 (c) OF BYE-LAW II).

Form of inventory and notice.

To

A. B. residing at.....

Take notice that I have this day seized the goods and chattels specified in the inventory beneath this, for the value of.....due for the tax (here describe the tax).....
.....mentioned in the margin for the period commencing with the .....day of 19.....and ending with the.....day of.....19.....together with Rs.....
due as for service of notice of demand, and that unless within five days from the day of the date of this notice you pay into the Sanitary Board Office at Champion Reefs or to a person authorised by any rule in that behalf to receive such payments the said amount together with the costs of recovery, the said goods and chattels will be sold.

Dated this.....day of.....19.....

(Signature of officer executing the warrant)

Inventory.

(Here state particulars of goods and chattels seized).

For every notice of demand issued under para 3 of bye-law I, fees shall be levied at the following rates:—

A fee of one anna if the amount due is less than Rs. 5.
A fee of two annas if the amount due is not less than Rs. 5 but less than Rs. 10.
A fee of four annas if the amount due is not less than Rs. 10 but less than Rs. 50.
A fee of six annas if the amount due is not less than Rs. 50 but less than Rs. 100.
A fee of eight annas if the amount due is Rs. 100 and over.

Warrant fees.—For every distraint made under para 4 of bye-law, fees shall be levied at the following rates:—

A fee of four annas if the amount distrained is less than Rs. 5.
A fee of six annas if the amount distrained is not less than Rs. 5 but less than Rs. 10.
A fee of eight annas if the amount distrained is not less than Rs. 10 but less than Rs. 25.
A fee of one rupee if the amount distrained is not less than Rs. 25 but less than Rs. 50.
A fee of two rupees if the amount distrained is not less than Rs. 50 but less than Rs. 75.
A fee of three rupees if the amount distrained is not less than Rs. 75 but less than Rs. 100.
A fee of five rupees if the amount distrained is Rs. 100 and over.

Where peons are kept in charge of property distrained an additional fee of four annas per peon for each day shall be levied.

MAINTENANCE RATES.

Rates as per accompanying statement shall be charged for maintaining live-stock distrained under para 4 of bye-law II, namely:—

Serial No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost of watering each head of live-stock per day or fraction of a day	Total
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Elephant	3 0 0		3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do calf	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or) grown	0 1 0		0 1 0
12	Pig	0 1 0		0 1 0
13	Birds of all kinds ...	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Board's dues and receives back such live-stock within three hours from the time of their seizure.

MYSORE ECONOMIC CONFERENCE.

Notification No. 7470-711, *dated* 11*th June* 1918.

In accordance with Government Order No. 5124-80—A. & I. 17-15-102, dated 23rd March 1916, the reconstitution of the several Taluk and Town Progress Committees of the Bangalore District as detailed in the accompanying list with the gentlemen mentioned therein as members for 1918-19 is approved.